

county in which it has occurred shall cause to be recovered before any justice of the peace of the county.

Duty of sheriff.

SEC. 33. The sheriff shall immediately report to the register of deeds all sums recovered by him as penalties under this act, and the register shall add three-fourths of each penalty recovered to the record of licenses required to be kept by him; the other fourth the sheriff may retain.

SCHEDULE C.

The taxes embraced in Schedule C shall be listed and paid as especially therein directed, and shall be for the privilege of carrying on the business or performing the act named.

Express companies.

SECTION 1. Every express company shall make return to the Public Treasurer on or before the first Monday in January, April, July and October of each year of the entire gross earnings and receipts of such company within the State of North Carolina during the three months next preceding. The said report shall be verified by the oath of the chief officer or agent of the company at its principal office in this State. The said company shall, on or before the third Monday of each of the said months, pay on the gross receipts two per centum for each three months, and for failure to make such report or pay such tax, the company shall pay as taxes two thousand dollars, to be collected by such sheriff as the Public Treasurer may designate, by distress or otherwise.

Telegraph companies.

SEC. 2. Every telegraph company doing business in this State shall, at the times and in the manner prescribed in the preceding section, make report of the entire receipts of said company within this State, and pay to the Public Treasurer two per centum for each three months, and in case of default of such report or payment, the company shall pay as tax one thousand dollars, to